

the Commissioners shall levy and assess the same, and the same shall be collected as other taxes and paid out as herein provided.

SEC. 18. That the Chairman, of the Board of County Commissioners, within thirty days after their June session, shall notify the Chairman of each Board of township Trustees of the amount levied and assessed for road purposes in each township, and that the said tax may be discharged by labor on the roads under the direction of the Supervisors of the several districts, and shall within sixty days from said June session, make out a list of the names of each tax payer, of the amount of road tax with which he stands charged, and transmit the same to the Supervisor of the proper district.

Chairman of  
County Commis-  
sioners to notify  
Trustees.

SEC. 19. That any person charged with a road tax may discharge the same by labor on the public highways within the district, when the same is charged, by attending at the time and place and with such tools as may be designated by the Supervisor of the road district. Any person performing labor as herein provided in payment of road taxes, shall be allowed seventy-five cents for each day's labor performed acceptably to said Supervisor, and a rateable allowance per day for any team, implements and material furnished by any person under the direction of the Supervisor of such district, who shall give to such person a certificate specifying the amount of tax so paid, and the district and township, wherein such labor was performed, which certificate shall in no case be given for any greater sum than was charged against such person, and the county sheriff shall receive all such certificates as money in the discharge of said road tax, but the Supervisor of any road district, provided for in this act, shall not be required to accept or superintend labor in payment of any road tax as in this section provided, unless said labor shall be performed prior to the first day of December of the year in which said road tax was levied and assessed. The township Trustees in determining the division of this fund shall be governed not by the miles of road in each district, but by the necessities of the roads, the costs of making repairs, the convenience of obtaining material, the quantity of material necessary to make substantial repairs, etc., and make a just and equitable division of said fund between the several districts in the township.

Road tax dis-  
charged by labor  
on road.

Compensation  
allowed.

Certificates of  
road work  
receivable for  
road tax.

Work to be done  
before 1st De-  
cember.

Apportionment  
of road fund.

SEC. 20. That each and every Supervisor who shall neglect or refuse to perform the several duties required of him by this act, or who shall, under any pretense whatever, give or sign any receipt or certificate purporting to be receipt or certificate for labor in work performed or money paid, unless the labor shall

Supervisor  
neglecting or  
refusing to dis-  
charge duties;  
Or giving false  
certificate;